

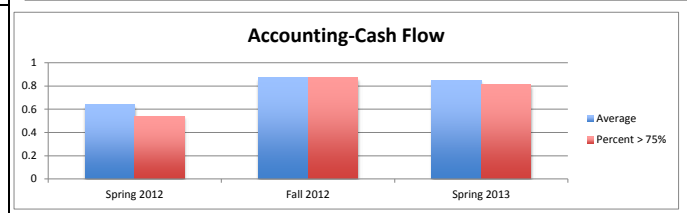
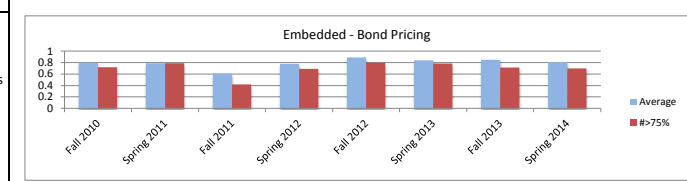
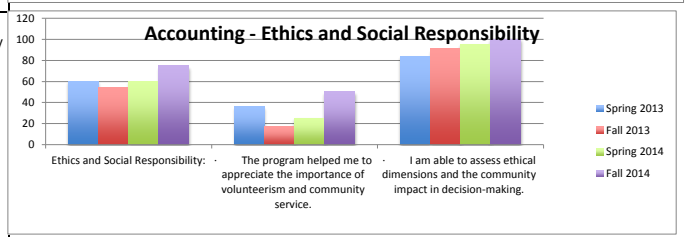
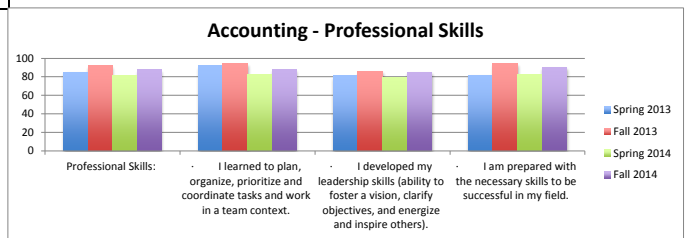
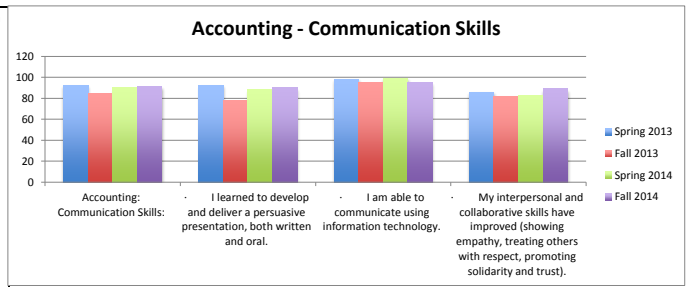
Standard #4 Measurement and Analysis of Student Learning and Performance

Use this table to supply data for Criterion 4.2.

Performance Indicator	Definition																												
1. Student Learning Results	A student learning outcome is one that measures a specific competency attainment. <i>Examples of a direct assessment (evidence) of student learning attainment that might be used include: capstone performance, third-party examination, faculty-designed examination, professional performance, licensure examination).</i> Add these to the description of the measurement instrument in column two:																												
Performance Measure	What is your measurement instrument or process? Do not use grades.	Current Results	Analysis of Results	Action Taken or Improvement made What did you improve or what is your next step?	Insert Graphs or Tables of Resulting Trends (3-5 data points preferred)																								
Measurable goal	Do not use grades.	What are your current results?	What did you learn from the results?																										
What is your goal?	(Indicate type of instrument) direct, formative, internal, comparative																												
Accounting Option Measures																													
LO1- Integrating across disciplines- continuous improvement	ETS- Test - utilizing the overall percentile by option	Current results is 85, down from 95.	The score is still strong, above 80. A decline was not unexpected given the high result in the last administration. This is a routine item, every two years, so we will get another reading in 2016.	Wait for the next administration.	<p style="text-align: center;">ETS- Overall - By Option</p> <table border="1" style="margin-top: 10px;"> <thead> <tr> <th></th> <th>2010</th> <th>2012</th> <th>2014</th> </tr> </thead> <tbody> <tr> <td>Overall BUAD</td> <td>55</td> <td>65</td> <td>57</td> </tr> <tr> <td>Accounting</td> <td>80</td> <td>95</td> <td>85</td> </tr> <tr> <td>Finance</td> <td>95</td> <td>99</td> <td>85</td> </tr> <tr> <td>Management</td> <td>40</td> <td>43</td> <td>45</td> </tr> <tr> <td>Marketing</td> <td>30</td> <td>34</td> <td>41</td> </tr> </tbody> </table>		2010	2012	2014	Overall BUAD	55	65	57	Accounting	80	95	85	Finance	95	99	85	Management	40	43	45	Marketing	30	34	41
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	Use this chart for all ETS results discussed below.	Use this chart for all ETS results discussed below.	Use this chart for all ETS results discussed below.	Use this chart for all ETS results discussed below.	<p style="text-align: center;">ETS-Accounting Students by Subject</p>																								
LO1 - Integrating Across Disciplines- Utilizes ETS Business Test - Economics Score	Summative, External Comparative Data prior two administrations	Significant Decline from 2012- Score in 2014 is 61 compared to 94 in 2012 and even the 85 in 2010.	Results for economics were uneven, see other options on other tabs. There has not been a change in the economics courses within the last four years.	The foundation block has been in place for three years. The C- requirement in ECON 101 and 102 should improve this score. While this does not explain the recent decline, it is a curricular improvement. The next administration will be informative.	See chart above																								

LO2-Analytical Ability-Measure - ETS-Business Test- Quantitative Business Analysis score	Summative, External Comparative Data prior two administrations	Small decline. The 2014 score of 78 is below the 91 from 2012, which is the historical average.	Results on this test were lower across all options. We note, in particular the finance result (see next tab) which had even a more precipitous decline. Since there has been no change in requirements, we cannot explain this decline.	The curriculum change recommended to the Joint Curriculum Committee for a C- on MATH 235 partially addresses this. We have also purchased drill-down item analysis from ETS. We will have to wait for another administration to determine if this is a problem that needs further adjustments.	See chart above																				
LO4-Professional Skills-ETS Business Test- Accounting Score	Summative, External Comparative Data prior two administrations	Continued high performance - 99th percentile in 2014 is consistent with 2012.	Strong performance	While the result is near perfect, we can use the drill-down item analysis to see if there are any suggested content.	See chart above																				
LO5-Ethics- ETS Business Test Ethic/Social Score	Summative, External Comparative Data prior two administrations	Terrible result for 2014 of 39 is down from 99 in 2012. The score was down for all students overall.	Poor performance is a concern. This score declined across all BUAD students. The up and down nature of this is also puzzling, we are using the drill-down item analysis provided by ETS to help in diagnosis.	The decline in this measure resulted in the Accounting and Finance department tightening up on coordination of all BUAD 202 sections. Half of these sections are offered by adjuncts, so we made sure that we were covering consistent content. Joint Curriculum Committee is considering Ethics class.	See chart above																				
LO6-International- ETS Business Test- International Score	Summative, External Comparative Data prior two administrations	Current score is 51	Significant decline - 2014 is 51 compared to 88 in 2012. The accounting option utilizes IFRS to address "internationalizing." This result raises concern about this choice as the sole solution.	The Accounting/Finance curriculum committee is considering requiring BUAD 344 International Finance as a "required elective."	See chart above																				
LO1-Integrating Across Disciplines- Graduating Senior Survey	Summative- Internal- Self Reported Survey- Comparative prior administrations	Strong results: Fall 2014 scores on LifeLong Learning - 50, Integration across disciplines- 100.	Overall a slight decline- integrating across disciplines up to 100, a slight improvement.	As discussed elsewhere, the question on the survey covers three areas: 1) economics, 2) globalization, 3) challenging competitive market, these need to be separated in future surveys.	<div style="text-align: center;"> Accounting Integrating Across Disciplines </div> <table border="1"> <caption>Accounting Integrating Across Disciplines</caption> <thead> <tr> <th>Category</th> <th>Spring 2013</th> <th>Fall 2013</th> <th>Spring 2014</th> <th>Fall 2014</th> </tr> </thead> <tbody> <tr> <td>Accounting: Business Sense:</td> <td>85</td> <td>75</td> <td>80</td> <td>75</td> </tr> <tr> <td>The program helped me develop my appreciation for lifelong learning and its importance to my professional career advancement.</td> <td>80</td> <td>45</td> <td>75</td> <td>55</td> </tr> <tr> <td>I understand basic economics, issues of globalization, and challenges managers face in an increasingly competitive market.</td> <td>100</td> <td>100</td> <td>100</td> <td>100</td> </tr> </tbody> </table>	Category	Spring 2013	Fall 2013	Spring 2014	Fall 2014	Accounting: Business Sense:	85	75	80	75	The program helped me develop my appreciation for lifelong learning and its importance to my professional career advancement.	80	45	75	55	I understand basic economics, issues of globalization, and challenges managers face in an increasingly competitive market.	100	100	100	100
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LO2-Analytical Ability - Measure Graduating Senior Survey	Summative- Internal- Self Reported Survey- Comparative prior administrations	Good results - Quantitative and Qualitative Problem Solving - 2014 score- 95, Decision-Making under Uncertainty - 2014 score -88. Both show improvement.	QBA up a little, but it was already over 90, now 95. Decision-making under uncertainty also improved.	This result is not in agreement with the ETS Score, but is more in agreement with the Employer survey. The ETS drill-down item analysis will help in the analysis.	<div style="text-align: center;"> Accounting - Analytical and Problem Solving Skills </div> <table border="1"> <caption>Accounting - Analytical and Problem Solving Skills</caption> <thead> <tr> <th>Category</th> <th>Spring 2013</th> <th>Fall 2013</th> <th>Spring 2014</th> <th>Fall 2014</th> </tr> </thead> <tbody> <tr> <td>Accounting: Analytical and Problem Solving Skills:</td> <td>90</td> <td>95</td> <td>88</td> <td>92</td> </tr> <tr> <td>I developed my decision-making skills and learned quantitative as well as qualitative methods of problem solving.</td> <td>95</td> <td>95</td> <td>95</td> <td>95</td> </tr> <tr> <td>I developed my ability to choose among various courses of action under risk and uncertainty using different perspectives.</td> <td>85</td> <td>95</td> <td>85</td> <td>88</td> </tr> </tbody> </table>	Category	Spring 2013	Fall 2013	Spring 2014	Fall 2014	Accounting: Analytical and Problem Solving Skills:	90	95	88	92	I developed my decision-making skills and learned quantitative as well as qualitative methods of problem solving.	95	95	95	95	I developed my ability to choose among various courses of action under risk and uncertainty using different perspectives.	85	95	85	88
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LO3-Communication Skills- Measure Graduating Senior Survey	Summative- Internal- Self Reported Survey- Comparative prior administrations	Current scores are: Oral and Written communication-90, communication under uncertainty-95, collaboration-89	Overall, slight improvement, all scores over 80.	As discussed elsewhere, the question on communication does not distinguish between written and oral communication so the survey will be changed.
LO4-Professional Skills- Measure Graduating Senior Survey	Summative- Internal- Self Reported Survey- Comparative prior administrations	Current Scores: Plan and Organize group work:86, Leadership skills - 85, I am prepared -90.	Each measure shows slight improvement, all over 80.	This is collected routinely as part of the graduating senior survey, but it can be placed on the 2 year cycle for monitoring.
LO5- Ethics- Measure Graduating Senior Survey	Summative- Internal- Self Reported Survey- Comparative prior administrations	Improvement on both measures. Volunteerism - 50, Ethical Decision-Making - 100	Both are improvements- ethical decision-making is now at 100, but this is inconsistent with the ETS- Ethics score- see above.	See discussion under general program measures, this result is not supported by the ETS results even for accounting majors. Use of the drill-down item analysis in ETS is planned.
LO2-Analytical Ability - Course Embedded - BUAD 362- Students will be able to apply time value of money to bond pricing and amortization	Formative-Internal - Course measured - exam question on bond pricing and amortization- Comparative prior administrations. Measures are Percentage score on the question and the percentage of students that earned at least a 75%.	Spring 2014 score on the measure 81, and the percentage of students scoring at least 75% was 70.	Very consistent results - slightly down from the Fall 2012 administration, but consistent with Fall 2013.	Continued emphasis - one year ago added a WileyPlus online question more appropriate for this measure. Performance is holding, further testing is needed.
LO2-Analytical Ability - Course Embedded - BUAD 362-Students will demonstrate ability to produce a professional cash flow statement	Formative-Internal - Course measured - exam question requiring the creation of a Cash Flow Statement- Comparative prior administrations. Measures are Percentage score on the question and the percentage of students that earned at least a 75%.	Spring 2014 score on the measure 85, and the percentage of students scoring at least 75% was 81.	Very consistent results - slightly down from the Fall 2012 administration, but higher than Spring 2012 and higher than the average of the Spring/Fall average	Place on the 2 year cycle.



<p>LO3-Communication Skills-Course Embedded- BUAD 461-Students will be able to prepare a professional case for submission in auditing</p>	<p>Formative-Internal - Course measured - Students will prepare a professional case for submission in auditing-Comparative prior administrations. Measures are Percentage score on the question and the percentage of students that earned at least a 75%.</p>	<p>Spring 2014 score on the case submission was 78. The percentage of students who earned at least a 75% was 95.</p>	<p>Results remain strong.</p>	<p>Place this on the 2 year cycle and replace with a case analysis on audit problems.</p>	<table border="1"> <caption>Accounting - Inventory Case Presentation</caption> <thead> <tr> <th>Term</th> <th>Average</th> <th>Percent > 75%</th> </tr> </thead> <tbody> <tr> <td>Spring 2012</td> <td>0.55</td> <td>0.30</td> </tr> <tr> <td>Fall 2012</td> <td>0.75</td> <td>0.60</td> </tr> <tr> <td>Spring 2013</td> <td>0.75</td> <td>0.60</td> </tr> <tr> <td>Fall 2013</td> <td>0.85</td> <td>0.90</td> </tr> <tr> <td>Spring 2014</td> <td>0.75</td> <td>0.90</td> </tr> </tbody> </table>	Term	Average	Percent > 75%	Spring 2012	0.55	0.30	Fall 2012	0.75	0.60	Spring 2013	0.75	0.60	Fall 2013	0.85	0.90	Spring 2014	0.75	0.90
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<p>LO2-Analytical Ability - Course Embedded - BUAD364-Students will demonstrate ability to critically compare cost accounting concepts from various sources.</p>	<p>Formative-Internal - Course measured a 6-8 page critical analysis/comparison of cost accounting concepts as presented in their primary textbook, and Goldratt's book "The Goal". Measures are average grades on the assignment.</p>	<p>Scores in the Spring and Fall of 2014 were below expectations.</p>	<p>Students have a difficulty in comparing cost accounting concepts from various sources.</p>	<p>In the spring of 2015 included questions on the book "The Goal" on the first exam, and during the semester have engaged students in more classroom analysis, as topics are covered.</p>	<table border="1"> <caption>The Goal Paper</caption> <thead> <tr> <th>Term</th> <th>Score</th> </tr> </thead> <tbody> <tr> <td>Spring 2013</td> <td>75.00%</td> </tr> <tr> <td>Fall 2013</td> <td>80.00%</td> </tr> <tr> <td>Spring 2014</td> <td>70.00%</td> </tr> <tr> <td>Fall 2014</td> <td>65.00%</td> </tr> </tbody> </table>	Term	Score	Spring 2013	75.00%	Fall 2013	80.00%	Spring 2014	70.00%	Fall 2014	65.00%								
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<p>LO2-Analytical Ability - Course Embedded - BUAD361-Students will demonstrate ability to evaluate and record a discounted note.</p>	<p>Formative-Internal - Course measured - final exam question requiring the students to calculate the implicit interest rate on a note, and record all related journal entries over the life of the note. Comparative prior administrations. Measures are Percentage score on the question.</p>	<p>Scores in the Spring 2014 barely met expectations, and the score in the Fall of 2014 was below expectations.</p>	<p>Students have difficulty calculating implied interest rates, and calculating the interest expense on a discount loan.</p>	<p>In the Fall of 2014, Added an Excel assignment that required students to build amortization tables and record journal entries for bonds and amortized loans. In the spring of 2015, revised lecture related problems. I will continue to monitor.</p>	<table border="1"> <caption>Discounted Note</caption> <thead> <tr> <th>Term</th> <th>Score</th> </tr> </thead> <tbody> <tr> <td>Spring 2013</td> <td>65.00%</td> </tr> <tr> <td>Fall 2013</td> <td>80.00%</td> </tr> <tr> <td>Spring 2014</td> <td>60.00%</td> </tr> <tr> <td>Fall 2014</td> <td>55.00%</td> </tr> </tbody> </table>	Term	Score	Spring 2013	65.00%	Fall 2013	80.00%	Spring 2014	60.00%	Fall 2014	55.00%								
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<p>LO3-Communication Skills-BUAD 364-Students will be able to properly identify various types of product and period costs in a written analysis.</p>	<p>Formative-Internal - Course measured - students will go on a factory tour and prepare a written cost analysis - Comparative prior administrations. Measures are average grade on the assignment.</p>	<p>Other than the Fall of 2014, student scores have consistently exceed the assessment goal.</p>	<p>A presentation component was added to the assignment in the Fall 2014. The decline in Fall 2014 could be the result of unclear expectations.</p>	<p>Provide students with a more detailed presentaing rubric.</p>	<table border="1"> <caption>Factory Tour</caption> <thead> <tr> <th>Term</th> <th>Score</th> </tr> </thead> <tbody> <tr> <td>Spring 2013</td> <td>85.00%</td> </tr> <tr> <td>Fall 2013</td> <td>90.00%</td> </tr> <tr> <td>Spring 2014</td> <td>90.00%</td> </tr> <tr> <td>Fall 2014</td> <td>75.00%</td> </tr> </tbody> </table>	Term	Score	Spring 2013	85.00%	Fall 2013	90.00%	Spring 2014	90.00%	Fall 2014	75.00%								
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<p>LO4-Professional Skills-BUAD 361-Students will demonstrate ability to calculate depreciation expense (including partial years) using various depreciation methods.</p>	<p>Formative-Internal - Course measured - final exam question requiring students to calculate depreciation expense using multiple methods, partial years, and revised asset lives- Comparative prior administrations. Measures are Percentage score on the question.</p>	<p>Scores in the Spring 2014 and Fall 2014 were below expectations.</p>	<p>Students have difficulty with partial years depreciation expense using the DDB method, and sum of the year's digits.</p>	<p>Add an additional Excel worksheet on calculating partial years depreciation expense.</p>	<table border="1"> <caption>Depreciation Methods</caption> <thead> <tr> <th>Term</th> <th>Score</th> </tr> </thead> <tbody> <tr> <td>Spring 2013</td> <td>65.00%</td> </tr> <tr> <td>Fall 2013</td> <td>75.00%</td> </tr> <tr> <td>Spring 2014</td> <td>65.00%</td> </tr> <tr> <td>Fall 2014</td> <td>60.00%</td> </tr> </tbody> </table>	Term	Score	Spring 2013	65.00%	Fall 2013	75.00%	Spring 2014	65.00%	Fall 2014	60.00%								
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<p>LO4-Professional Skills-BUAD 361-Students will demonstrate ability to analyze A/R and prepare adjusting entries for the allowance for doubtful accounts.</p>	<p>Formative-Internal - Course measured - final exam question requiring the students to perform breakeven analysis-Comparative prior administrations. Measures are Percentage score on the question.</p>	<p>Scores in all years are below expectations, and in the Fall 2014 were far below expectations.</p>	<p>Students continue to have difficulty calculating adjusting entries using the percentage of receivables method.</p>	<p>In the Fall of 2014, added an additional homework assignment, and spent time during two class periods covering the topic. Considering a multi-part final exam question to allow more partial credit.</p>	<table border="1"> <caption>Accounts Receivable</caption> <thead> <tr> <th>Term</th> <th>Score</th> </tr> </thead> <tbody> <tr> <td>Spring 2013</td> <td>75.00%</td> </tr> <tr> <td>Fall 2013</td> <td>75.00%</td> </tr> <tr> <td>Spring 2014</td> <td>75.00%</td> </tr> <tr> <td>Fall 2014</td> <td>65.00%</td> </tr> </tbody> </table>	Term	Score	Spring 2013	75.00%	Fall 2013	75.00%	Spring 2014	75.00%	Fall 2014	65.00%								
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<p>LO4-Professional Skills-BUAD 361-Students will demonstrate ability to prepare basic Excel spreadsheets.</p>	<p>Formative-Internal - Course measured - various Excel assignments throughout the semester- Comparative prior administrations. Measures are average grade on the Excel assignments throughout the semester.</p>	<p>Scores in Fall 2014 were slightly below expectations, but the assessment measure has been a moving target. See the analysis of results column.</p>	<p>Students demonstrate strong Excel modeling skills.</p>	<p>Every smester since the spring of 2012, have increased the number and complexity of the Excel assignments; from 17 worksheets in 2012 accounting for 4% of the overall course grade, to 27 worksheets in 2014 accounting for 8% of the overall course grade.</p> <p>Monitor for the next few cycles.</p>	<table border="1"> <caption>Excel Assignments</caption> <thead> <tr> <th>Term</th> <th>Score</th> </tr> </thead> <tbody> <tr> <td>Fall 2012</td> <td>75.00%</td> </tr> <tr> <td>Spring 2013</td> <td>75.00%</td> </tr> <tr> <td>Fall 2013</td> <td>75.00%</td> </tr> <tr> <td>Spring 2014</td> <td>85.00%</td> </tr> <tr> <td>Fall 2014</td> <td>70.00%</td> </tr> </tbody> </table>	Term	Score	Fall 2012	75.00%	Spring 2013	75.00%	Fall 2013	75.00%	Spring 2014	85.00%	Fall 2014	70.00%						
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<p>L04-Professional Skills-BUAD 364-Students will demonstrate ability to prepare complex Excel models.</p>	<p>Formative-Internal - Course measured various Excel assignments throughout the semester, and Excel components of take-home interim exams- Comparative prior administrations. Measures are average grade on the Excel assignments throughout the semester, and on interim exams.</p>	<p>Scores in Fall 2014 were slightly below expectations, but the assessment measure has been a moving target. See the analysis of results column.</p>	<p>Students demonstrate strong Excel modeling skills.</p>	<p>Every semester since the spring of 2013, have increased the number and complexity of the Excel assignments; from 12 worksheets in 2013 accounting for 8% of the overall course grade, to 20 worksheets (with increasing complexity) in 2014 accounting for 20% of the overall course grade. This include an Excel component on each exam.</p> <p>Monitor for the next few cycles.</p>	<table border="1"> <caption>Excel Performance Data</caption> <thead> <tr> <th>Semester</th> <th>Excel Homework (%)</th> <th>Take Home Exam (%)</th> </tr> </thead> <tbody> <tr> <td>Spring 2013</td> <td>~75</td> <td>~70</td> </tr> <tr> <td>Fall 2013</td> <td>~65</td> <td>~45</td> </tr> <tr> <td>Spring 2014</td> <td>~70</td> <td>~65</td> </tr> <tr> <td>Fall 2014</td> <td>~65</td> <td>~55</td> </tr> </tbody> </table>	Semester	Excel Homework (%)	Take Home Exam (%)	Spring 2013	~75	~70	Fall 2013	~65	~45	Spring 2014	~70	~65	Fall 2014	~65	~55
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